



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

26 Liberty 1066 Liberty Elementary

1224 Liberty Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	122,802.79	122,802.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,862.81	33,862.81	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,115.18	0.00	0.00	4,115.18	0.00	0.00
Totals	160,780.78	156,665.60	0.00	4,115.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	160,780.78					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 1224 Liberty Elem	Indirect/Direct	0.00 / 156,665.60	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	1224 Liberty Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
1066 Liberty Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

1236 Chester-Joplin-Inverness El

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,100,756.72	1,100,756.72	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,652.01	27,652.01	0.00	0.00	0.00	0.00
222X Educational Media Services	24,650.27	24,650.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,353.44	125,353.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	53,943.59	53,943.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,731.89	6,890.15	23,841.74	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	151,814.81	151,814.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	168,582.93	113,582.93	0.00	55,000.00	0.00	0.00
31XX Food Services	17,972.35	17,972.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,213.45	4,213.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	32,096.13	32,096.13	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	23,113.15	0.00	0.00	23,113.15	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,968.09	0.00	0.00	5,968.09	0.00	0.00
9999 Undistributed	3,963.34	3,963.34	0.00	0.00	0.00	0.00
Totals	1,770,812.17	1,662,889.19	23,841.74	84,081.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,770,812.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

1237 Chester-Joplin-Inverness HS

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	663,797.91	663,797.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	88,587.23	88,587.23	0.00	0.00	0.00	0.00
22XX Educational Media Services	24,130.79	24,130.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,077.19	129,077.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	55,241.15	55,241.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,612.09	6,886.64	23,725.45	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	197,255.29	197,255.29	0.00	0.00	0.00	0.00
27XX Student Transportation Services	221,929.00	112,019.12	0.00	109,909.88	0.00	0.00
31XX Food Services	120,599.04	120,599.04	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,651.60	16,651.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,416.70	77,416.70	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	168,816.15	0.00	0.00	168,816.15	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,817.26	0.00	0.00	3,817.26	0.00	0.00
9999 Undistributed	9,651.90	9,651.90	0.00	0.00	0.00	0.00
Totals	1,807,583.30	1,501,314.56	23,725.45	282,543.29	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,807,583.30					
Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**	

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LE 1236 Chester-Joplin-Inverness EI	Indirect/Direct	23,841.74 / 1,662,889.19	1.43%	
LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	23,725.45 / 1,501,314.56	1.58%	

Line B Preliminary Indirect Cost Rates

<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
1236 Chester-Joplin-Inverness EI	0.0158	0.0175	0.0181	0.0164	1.43%
1237 Chester-Joplin-Inverness HS	0.0198	0.0175	0.0181	0.0164	1.58%

Line C Approved Indirect Cost Rates

<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
1236 Chester-Joplin-Inverness EI	0.0000	0.0000	0.0000	0.0000	
1237 Chester-Joplin-Inverness HS	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
1236 Chester-Joplin-Inverness EI	0.0158	0.0175	0.0181	0.0164	
1237 Chester-Joplin-Inverness HS	0.0198	0.0175	0.0181	0.0164	

Line E Five Year Average with 5% Discount

<u>LE</u>	<u>2016</u>	<u>LE Reclassified Rate</u>
1236 Chester-Joplin-Inverness EI	1.56%	
1237 Chester-Joplin-Inverness HS	1.66%	

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Line F Average of LE's contained under one School System Code (SS)

1073 Chester-Joplin-Inverness PS

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

2016

SS Reclassified Rate

1.61%

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